

Exhibit 6

CONFIDENTIAL
Marcia Wagner – April 14, 2022

Page 1

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
CASE NO. 18-MD-2865 (LAK)

IN RE:

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

C O N F I D E N T I A L

REMOTE VTC VIDEOTAPED EXPERT DEPOSITION UNDER ORAL
EXAMINATION OF
MARCIA WAGNER

DATE: April 14, 2022

REPORTED BY: MICHAEL FRIEDMAN, CCR

CONFIDENTIAL
Marcia Wagner – April 14, 2022

Page 83

1 A Would you like to know one?

2 Q You say in your reports,
3 Ms. Wagner, that the plans were improperly
4 funded. Right?

5 A Yes.

6 Q Is it correct that qualified 401(k)
7 plans can be maintained by tax-exempt
8 charities?

9 A Yes.

10 Q Is it correct, Ms. Wagner, that
11 qualified 401(k) plans can also be maintained
12 by government entities?

13 A Yes.

14 Q Would you agree with me,
15 Ms. Wagner, that contributions to qualified
16 plans can be sourced from transfers or
17 rollovers from other accounts?

18 A Yes.

19 Q Is there a minimum amount of money
20 required under IRS rules to fund a 401(k)?

21 A The regulations require that
22 contributions to a tax-qualified plan be
23 recurring and substantial.

24 Q My question was a little different.
25 My question was is there a minimum amount of

CONFIDENTIAL
Marcia Wagner – April 14, 2022

Page 120

1 A I'm not sure. When were the
2 first -- you would have to give me the exact
3 date when the -- the exact date as to when
4 these filings were made.

5 Q Okay. So maybe we can refer,
6 Ms. Wagner, to your February 1st rebuttal
7 report.

8 MR. DEWEY: Mark this as 5352.
9 (Whereupon the above mentioned was
10 marked for Identification.)

11 A Okay.

12 MR. MAGUIRE: Whenever you're
13 ready, Tom.

14 MR. DEWEY: Okay.

15 Q You have the document, Ms. Wagner?

16 A The expert rebuttal report of
17 Marcia S. Wagner; is that the one you're
18 talking about?

19 Q Indeed, yeah. And you'll see that
20 on the first page it bears a master docket
21 number 18 MD 2865. Do you see that?

22 A I do.

23 Q So assuming that that denotes 2018,
24 the RJM audit ended after 2018. Correct?

25 A You're going -- I don't know. I

CONFIDENTIAL
Marcia Wagner – April 14, 2022

Page 121

1 don't know when the RJM audit ended. If you
2 would like to tell me or point me to
3 something, that would be helpful.

4 Q Okay. If you would turn, please,
5 Ms. Wagner, to Page 6, paragraph 10 of this
6 rebuttal report.

7 Are you with me, Ms. Wagner?

8 A Yes, I am on Page 6, paragraph 10.

9 Q Excellent.

10 So about ten lines up from the
11 bottom, you say, "In this connection the
12 Reish report does not assert and I have not
13 seen anything in the records indicating that
14 Markowitz or representatives disclosed to the
15 IRS examiner the RJM plan's massive purchases
16 of Danish stocks."

17 Do you see that?

18 MR. MAGUIRE: Sorry. Where is
19 that, Tom? I thought you said ten lines
20 up from the bottom.

21 A Yeah, I do see it. It's right
22 here.

23 MR. MAGUIRE: Okay.

24 A Yes, I see it.

25 Q Okay. In fact, those purchases

CONFIDENTIAL
Marcia Wagner – April 14, 2022

Page 122

1 were disclosed to the IRS, weren't they,
2 Ms. Wagner?

3 MR. MAGUIRE: Objection to form.

4 A Well, it's a question as to whether
5 I had that documentation at the time. We
6 received a lot of documentation by the time
7 of the reply, but it seems that the audit
8 documentation that I received wasn't complete
9 I believe at the time of this, but I do
10 believe that, yes, at some point after I
11 believe this was written I did see that type
12 of disclosure.

13 Q Okay. So the statement that you
14 made here is inaccurate. Right, Ms. Wagner?

15 MR. MAGUIRE: Objection to form.

16 A I don't think I said that. I think
17 it was accurate when written with the
18 information that was disclosed.

19 The audit information that was
20 provided was not provided to me, I think,
21 from you all on a timely basis.

22 MR. DEWEY: I'm sorry. You froze
23 again. Can you hear me now?

24 MR. MAGUIRE: Yeah, we can hear you
25 fine.

GREGORY EDWARDS

WORLDWIDE COURT REPORTING | GLOBAL REACH WITHOUT COMPROMISE



PAGE	/	LINE	CORRECTION	REASON FOR CHANGE
14	/	13-14	"transfer of" to "transitive"	transcription error
16	/	4	"ring" to "bring"	transcription error
19	/	6	"40" to "50"	transcription error
25	/	17	"Catherine Keene" should be "Katharine Keane"	spelling
25	/	18	"Keene" should be "Keane"	spelling
25	/	23	"Keene" should be "Keane"	spelling
26	/	2	"Migauski" should be "Migausky"	spelling
27	/	6	"Migauski" should be "Migausky"	spelling
28	/	25	"It" should be "I"	transcription error
29	/	1	"It" should be "I"	transcription error
38	/	18	3 times "orgs" appears should be "re-orgs"	transcription error
45	/	15-16	change name to "Israel Goldowitz"	spelling
50	/	12	"investing" should be "vesting"	transcription error
50	/	21	"infinitely" should be "significantly"	transcription error
52	/	21	"Drummond" should be "Grumman"	name

Washington, DC | Hyattsville | Richmond | New York | San Francisco | Palo Alto | Houston | Los Angeles | Hong Kong | London

FOR INTERNAL USE ONLY:

Job # 041422-W-MFJ

102951093_3

ERRATA SHEET
MARCIA WAGNER
APRIL 14, 2022

PAGE	/	LINE	CORRECTION	REASON FOR CHANGE
<u>52</u>	/	<u>24</u>	<u>"Setera" should be "Cetera"</u>	<u>name</u>
<u>53</u>	/	<u>22</u>	<u>"Setera" should be "Cetera"</u>	<u>name</u>
<u>55</u>	/	<u>7</u>	<u>"proportionality" should be "proportion"</u>	<u>transcription error</u>
<u>55</u>	/	<u>15</u>	<u>"deposition" should be "depositions"</u>	<u>transcription error</u>
<u>55</u>	/	<u>25</u>	<u>"Drummond" should be "Grumman"</u>	<u>name</u>
<u>58</u>	/	<u>25</u>	<u>"its" should be "there's"</u>	<u>transcription error</u>
<u>59</u>	/	<u>10</u>	<u>"percent" should be "persons"</u>	<u>transcription error</u>
<u>71</u>	/	<u>1</u>	<u>"wholesome" should be "fulsome"</u>	<u>transcription error</u>
<u>73</u>	/	<u>23</u>	<u>"2" should be "II"</u>	<u>citation</u>
<u>78</u>	/	<u>4</u>	<u>"at issue" should be "ab initio"</u>	<u>transcription error</u>
<u>112</u>	/	<u>3</u>	<u>delete "an" replace with "to"</u>	<u>transcription error</u>
<u>112</u>	/	<u>3</u>	<u>delete last word "to"</u>	<u>transcription error</u>
<u>112</u>	/	<u>21</u>	<u>"performance" should be "preface"</u>	<u>transcription error</u>
<u>113</u>	/	<u>14</u>	<u>"that are" should be "or"</u>	<u>transcription error</u>
<u>113</u>	/	<u>15</u>	<u>change "that are" to "or"</u>	<u>transcription error</u>
<u>115</u>	/	<u>4</u>	<u>"statute. The" should be "statute, the"</u>	<u>grammar, transcription error</u>

Washington, DC | Hyattsville | Richmond | New York | San Francisco | Palo Alto | Houston | Los Angeles | Hong Kong | London

FOR INTERNAL USE ONLY:

Job # 041422-W-MFJ

ERRATA SHEET
MARCIA WAGNER
APRIL 14, 2022

PAGE	/	LINE	CORRECTION	REASON FOR CHANGE
136	/	1	"requests" should be "exemptions"	transcription error
147	/	10	add "not" after "funds"	transcription error
153	/	1	change "word" to "words"	transcription error
159	/	8	"Michael" should be "Michel"	name
159	/	19	change "what Mr. Ben-Jacob" should be "Mr. Ben-Jacob what he"	transcription error
173	/	4	change "art" to "Art"	name
178	/	1	change "knew. It" to "knew, it"	transcription error
186	/	2	"20184" should be "2018-4"	transcription error
186	/	7	"20184" should be "2018-4"	transcription error
189	/	21-22	change "qualified. Given" to "qualified, given"	transcription error
194	/	24	"is I" should be "is – I"	transcription error
205	/	7	"tick" should be "TIC"	transcription error
205	/	10	"tick" should be "TIC"	transcription error
211	/	6	change "they" to "there"	transcription error
218	/	25	"mirror" should be "mere"	transcription error
223	/	24	change "ad seq." to "et. seq."	transcription error

Washington, DC | Hyattsville | Richmond | New York | San Francisco | Palo Alto | Houston | Los Angeles | Hong Kong | London

FOR INTERNAL USE ONLY:
Job # 041422-W-MFJ

ERRATA SHEET
MARCIA WAGNER
APRIL 14, 2022

PAGE	/	LINE	CORRECTION	REASON FOR CHANGE
_____	/	_____	Throughout "Internal Revenue code" should be "Internal Revenue Code"	transcription error
_____	/	_____	_____	_____
_____	/	_____	_____	_____
_____	/	_____	_____	_____
_____	/	_____	_____	_____
_____	/	_____	_____	_____
_____	/	_____	_____	_____
_____	/	_____	_____	_____
_____	/	_____	_____	_____
_____	/	_____	_____	_____
_____	/	_____	_____	_____

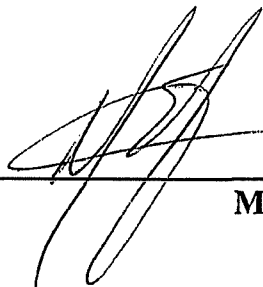
Washington, DC | Hyattsville | Richmond | New York | San Francisco | Palo Alto | Houston | Los Angeles | Hong Kong | London

FOR INTERNAL USE ONLY:
Job # 041422-W-MFJ

ACKNOWLEDGEMENT OF DEPONENT

MARCIA WAGNER

I, Marcia Wagner, do hereby certify that I have read or concluded that no changes are necessary to the foregoing pages 1 through 231 herein propounded, except for the corrections, changes in form or substance, if any, noted in the attached Errata Sheet.



MARCIA WAGNER

SUBSCRIBED AND SWORN TO BEFORE ME THIS

17th DAY OF May, 2022.

MY COMMISSION EXPIRES:

June 16, 2028
Katharine R. Keane

NOTARY PUBLIC



KATHARINE R. KEANE
NOTARY PUBLIC
Commonwealth of Massachusetts
My Commission Expires
June 16, 2028

Washington, DC | Hyattsville | Richmond | New York | San Francisco | Palo Alto | Houston | Los Angeles | Hong Kong | London

FOR INTERNAL USE ONLY:
Job # 041422-W-MFJ